



GRANDPARENT / GRANDCHILD EXCLUSION

Certain qualifying transfers of ownership in real property directly from grandparents to grandchildren may be excluded from reassessment. However, claiming this exclusion may not always be to your benefit. You may wish to consult a real estate or income tax expert for advice.

- This exclusion applies to transfers occurring on or after March 27, 1996.
- Any grandchild's parent who qualifies as a "child" (see Parent/Child Exclusion) of the grandparent must be deceased as of the date of the transfer.
- In order to qualify, a properly completed, state-approved claim form must be filed timely with the Assessor. The claimant may be required to provide additional documents to support the claim.
- Processing fees may apply.

This information is a synopsis of the parent/child exclusion and the grandparent/grandchild exclusion. You may call the Assessor's Office for more specific information. *The information on this page reflects California assessment/taxation laws in effect January 1, 2004.*